Exhibit A

Schedule of Claims Subject to Three Hundred Sixty-Fifth Omnibus Objection

Three Hundred and Sixty-Fifth Omnibus Objection
Exhibit A - Claims to Be Partially Disallowed and Partially Reclassified

	NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
			DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	GERENA LOZADA, AUDRY P O BOX 9728 PLAZA CAROLINA ST CAROLINA, PR 00988	171319^	Commonwealth of Puerto Rico	503(b)(9)	$70,000.00	Commonwealth of Puerto Rico	503(b)(9)	$0.00
			Commonwealth of Puerto Rico	Secured	$70,000.00	Commonwealth of Puerto Rico	Secured	$0.00
			Commonwealth of Puerto Rico	Unsecured	$70,000.00	Commonwealth of Puerto Rico	Unsecured	$70,000.00
				Subtotal	$210,000.00		Subtotal	$70,000.00

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of $70,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of $70,000.00.

^ Claim #171319 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims
Claim #171319 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

	NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
2	HENSON BUSQUETS, VICTOR O PO BOX 78 SAN SEBASTIAN, PR 00685	33429	Commonwealth of Puerto Rico	503(b)(9)	$1,500,000.00*	Commonwealth of Puerto Rico	503(b)(9)	$0.00
			Commonwealth of Puerto Rico	Secured	$1,500,000.00*	Commonwealth of Puerto Rico	Secured	$0.00
			Commonwealth of Puerto Rico	Unsecured	$1,500,000.00*	Commonwealth of Puerto Rico	Unsecured	$1,500,000.00*
				Subtotal	$4,500,000.00*		Subtotal	$1,500,000.00*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of $1,500,000. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of $1,500,000.

	NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
3	RODRIGUEZ VELAZQUEZ, IRIS O. P.O. BOX 173 GURABO, PR 00778	159079^	Commonwealth of Puerto Rico	Secured	$300,000.00	Commonwealth of Puerto Rico	Secured	$0.00
			Commonwealth of Puerto Rico	Unsecured	$300,000.00	Commonwealth of Puerto Rico	Unsecured	$300,000.00
				Subtotal	$600,000.00		Subtotal	$300,000.00

Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of $300,000.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of $300,000.00.

^ Claim #159079 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

	NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
4	SOCIEDAD ESPECIAL DE PLAZA HATO ARRIBA PO BOX 3005 SAN SEBASTIAN, PR 00685	3319	Commonwealth of Puerto Rico	Secured	$11,820.00	Commonwealth of Puerto Rico	Secured	$0.00
			Commonwealth of Puerto Rico	Unsecured	$11,820.00	Commonwealth of Puerto Rico	Unsecured	$11,820.00
				Subtotal	$23,640.00		Subtotal	$11,820.00

Reason: The claimant failed to provide prima facie evidence to support a secured claim. In addition, claimant asserted a total claim amount of $11,820.00. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of $11,820.00.

* Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
			DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5	TECHNICAL MAINTENANCE SERVICES	31450	Commonwealth of Puerto Rico	503(b)(9)	$404.66	Commonwealth of Puerto Rico	503(b)(9)	$0.00
	PO BOX 3826 GUAYNABO, PR 00970		Commonwealth of Puerto Rico	Unsecured	$404.66	Commonwealth of Puerto Rico	Unsecured	$404.66
				Subtotal	$809.32		Subtotal	$404.66

Reason: Goods listed on claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority. In addition, claimant asserted a total claim amount of $404.66. Accordingly, claim has been reclassified in whole as a general unsecured claim in the amount of $404.66.

| | | | | TOTAL | $ 5,334,449.32* | TOTAL | | $ 1,882,224.66* |

* Indicates claim contains unliquidated and/or undetermined amounts